CHURCH TEMPORALITIES (IRELAND).

ACCOUNTS,
1917–1918.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1st April 1917, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1918; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 32 *&* 33 *Vict. c.* 42, *s.* 37.)

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ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect of "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act *from 26th July 1869*

Dr.

Total Receipts from 26th July 1869 to 31st March 1918.			RECEIPTS†	Receipts, 1st April 1917 to 31st March 1918.		
£	s.	d.		£	s.	d.
			To balances, viz. :—			
19,776	*4*	*3*	*On 26th July* 1869 [36] - - - - -	—		
—			On 1st April 1917 - - - - - -	17,943	8	6
			I.—PERMANENT CHURCH REVENUE.			
			To Rents, &c. :—			
7,704,878	*5*	*9*	Tithe Rentcharge [11, 12 and 6 (1872)] - - -	56,226	1	0
2,531,060	*15*	*5*	Lands, &c. [11 and 12] :—Perpetuity Rents - -	17,334	8	0
672,497	*3*	*2*	„ Renewable Leaseholds (including Fines) and other Tenures - - - - - -	425	17	4
7,091	*12*	*5*	„ *Mineral Rents and Royalties* - - -	—		
577,169	*4*	*7*	To Interest :—On Mortgages—Landed Property, &c. [11 and 12]	5,469	1	7
298,614	*6*	*9*	„ On Mortgages—Converted Leaseholds [13 (1872)]	2,248	6	9
			II.—TERMINABLE CHURCH REVENUE.			
6,796,772	*3*	*8*	To Loan Account—Tithe Annuities (Fixed Annual Instalments) [32].	54,531	0	9
1,911,123	*14*	*5*	To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [52] - - - - - -	17,560	17	1
12,012	*5*	*2*	*To Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)—Instalments* [11] - - - - - -	—		
6,447	*5*	*2*	*To Glebe House Mortgages—(Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20)—Instalments* [11] - - -	—		
5,523	*16*	*2*	*To ditto Interest* - - - - -	—		
			III.—SALES AND REDEMPTIONS.			
			To Permanent Church Revenue sold :—			
1,996,363	*6*	*3*	Tithe Rentcharge [32 and 7 (1872)] - - -	33,730	17	8
168,034	*12*	*0*	*Ditto, received in Stock** - - - -	—		
1,457,250	*14*	*4*	Lands, &c., Perpetuity Rents [34, 52, and 54] - -	16,546	0	9
66,041	*12*	*9*	*Ditto, received in Stock** - - - -	—		
24,230,657	*2*	*3*	- - - Carried forward - - -	222,015	19	5

NOTE.—Sales and Redemptions.—* Nominal Value of Guaranteed Land Stock received in lieu of cash under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off per contra.

† References in square brackets [ ] are to Sections of Principal Act, and Acts of 1872 and 1881.

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CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 81," &c., for the Year ended 31st March 1918 and *for the Period to 31st March 1918.*

Cr.

Total Payments from 26th July 1869 to 31st March 1918. £	s.	d.	EXPENDITURE.†	Payments, 1st April 1917 to 31st March 1918. £	s.	d.
			By Compensations, Annuities, Gratuities, &c. :—			
624,401	*8*	*4*	*For Life Annuities to Archbishops, Bishops, and Incumbents* [14] - - - - - -	—		
112,630	*0*	*6*	For Life Annuities to Permanent Curates [15] - -	115	0	0
35,400	*0*	*0*	*For Gratuities to Curates not entitled to compensation as Permanent Curates* [15] - - - -	—		
14,410	*6*	*2*	For Life Annuities to Diocesan and District Schoolmasters [16] - - - - - - - -	163	5	6
97,361	*4*	*9*	For Life Annuities to Clerks, Sextons, and others holding freehold offices [16] - - - - -	180	6	0
4,625	*10*	*0*	*For Gratuities to certain Persons not entitled to compensation* [17] - - - - - - -	—		
39,967	*19*	*8*	*For Life Annuities to Vicars-General and other Officers for loss of fees, &c.* [45] - - - - -	—		
8,280	*13*	*4*	*For Compensation to Deputy Registrars and others, for loss of office* [45] - - - - - -	—		
2,112	*17*	*6*	*For Compensation to Vicars-General, &c., for loss of fees* [45] - - - - - - -	—		
			By Commutation of Annuities, &c. :—			
			Of Archbishops, Bishops, and Incumbents [23] :—			
5,217,487	*3*	*7*	*Commutation Money* - - - - -	—		
621,040	*4*	*1*	*Bonus* (12 *per cent. added*) - - - -	—		
			Of Permanent Curates [23] :—			
1,546,671	*16*	*5*	*Commutation Money* - - - - -	—		
185,201	*17*	*7*	*Bonus* (12 *per cent. added*) - - - -	—		
15,714	*19*	*6*	*Of Diocesan Schoolmasters* [3 (1872)] - - -	—		
372,803	*17*	*4*	*Of Clerks, Sextons, and others* [16] - - -	—		
73,353	*5*	*4*	*Of Vicars-General and other Officers* [4 (1872)] - -	—		
56,173	*12*	*9*	*Of Annuitants under 44th section* [4 (1872)] - -	—		
258,263	*5*	*10*	*By Interest of Commutation Money (paid to the Representative Church Body)* [53] - - - - - -	—		
			By Regium Donum :—			
64,919	*2*	*8*	*Life Annuities* [38] - - - - - - -	—		
			Commutation of Annuities :—			
556,974	*15*	*4*	*Commutation Money* [39] - - - -	—		
65,766	*10*	*2*	*Bonus* (12 *per cent. added*) [28] - - - -	—		
90,088	*4*	*11*	*Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum* [40] - - - - -	—		
778,887	*17*	*10*	*By Compensation to Lay Patrons* [18] - - - -	—		
500,000	*0*	*0*	*By Private Endowments (paid over to the Representative Church Body)* [29] - - - - - - -	—		
23,715	*5*	*3*	*By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c.* [46] - - - - -	—		
50,000	*0*	*0*	*By National Monuments—Maintenance* [25] - - -	—		
100,004	*13*	*4*	*By Leases of Tithe Rent-charge—Purchase of* [33 and 8 (1872)]	—		
106,725	*17*	*6*	By Charges and Incumbrances affecting Property [11 and 12] -	1	1	2
18,548	*4*	*1*	*By Payments to Persons appointed to Ecclesiastical Offices between 26th July* 1869 *and 1st January* 1871 [66] - -	—		
872,331	*0*	*6*	*By College of Maynooth* [40] - - - - -	—		
9,705	*7*	*7*	*By Expenses attendant on Sales of Property* [34] - -	—		
108,321	*13*	*4*	*By Proportion of Income paid over to the Clergy* [55] - -	—		
415	*1*	*0*	*By Allowances to Tenants (Improvements, Repairs, &c.)* [11 and 12]	—		
1,893	*19*	*11*	*By Tithe Rent-charges paid* [11 and 12] - - -	—		
2,430	*14*	*9*	*By Quit and Crown Rents paid* [11 and 12] - - -	—		
			By Rent, Abatements, &c. :—			
			From Tithe Rent-charge [11 and 12] :—			
413,684	*10*	*8*	Poor Rate allowed - - - - -	9	13	7
			From Lands :—			
78,623	*4*	*8*	Poor Rate, Remissions, &c. - - - -	3	6	10
6,375	*3*	*0*	*By Rates, Taxes, &c.* [11 and 12] - - - -	—		
12,630,311	*9*	*2*	- - - Carried forward - - -	472	13	1

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881.

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Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of *from 26th July 1869 to*

Total Receipts from 26th July 1869 to 31st March 1918. £ s. d.	RECEIPTS.†	Receipts, 1st April 1917 to 31st March 1918. £ s. d.
24,230,657 2 3	Brought forward	222,015 19 5
	III.—SALES AND REDEMPTIONS—*continued.*	
1,229,816 10 3	Renewable Leaseholds and other Tenures	202 9 0
23,874 0 0	*Ditto, received in Stock**	—
3,393 19 6	*Rights to Mines and Quarries*	—
5 5 0	*Ditto, received in Stock**	—
220,811 19 11	Mortgage Moneys, Landed Property, &c. [52]	2,323 0 10
190,495 0 5	Ditto, Converted Leaseholds (Act 3 & 4 Will. IV. c. 37, s. 155) [31]	4,304 14 5
	To Terminable Church Revenue Redeemed :—	
1,242,136 9 0	Tithe Annuities (Fixed Annual Instalments) [32]	4,852 0 9
160,506 4 4	*Ditto, received in Stock**	—
366,591 19 10	Land Annuities (Fixed Half-yearly Instalments) [52]	3,016 8 8
619,104 19 2	*To Ecclesiastical Residences and Lands sold* [27, 28, and 52] :—	
225 0 0	*Ditto, received in Stock**	—
15,643 2 8	*Ditto, See Houses and Lands*	—
137,432 14 0	*To Conversion of Renewable Leaseholds into Perpetuities (Act 8 & 4 Will. IV., c. 37, ss. 145 and 155)* [31 and 12 (1872)]	—
	IV.—MISCELLANEOUS.	
	To Dividends and Interest [11 and 12] :—	
30,546 13 1	*On Government Stocks*	—
29,571 10 0	*On Bank of Ireland Stock*	—
207,199 18 2	On Guaranteed Land Stock on Guaranteed 2¾ and 3 per cent. Stocks and on War Loan Stock, &c.	50,374 10 2
120,109 1 0	On other Moneys	841 15 4
3,154 13 0	On Guarantee Deposits	103 10 6
8,063 5 0	*To Proportionate Amount of Charges (Drainage and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy*	—
671 0 0	*To Deposit Account Perpetuity Sales, &c. (Act 8 & 4 Will. IV. c. 37, s. 144)* [11]	—
10,618 8 4	*To Primate Boulter's and other Trust Funds* [29]	—
40 9 1	*To Chapels of Ease—Repair Fund* [70]	—
13,500 0 0	*To Charge on the See of Armagh (Act 3 & 4 Will. IV. c. 37, s. 54)* [11]	—
21,359 2 7	*To Charge on the See of Derry (Act 3 & 4 Will. IV. c. 37, s. 54)* [11]	—
11,728 5 4	*To Private Subscriptions (for Building, Enlarging, and Repair of Churches)* [11]	—
47,515 7 4	*To Ecclesiastical Tax (Act 3 & 4 Will. IV. c. 37)* [11]	—
20,004,771 19 3	Carried forward	288,034 9 1

* *See* "NOTE" on p. 2.

† References in square brackets [ ] are to sections of Principal Act; and Acts of 1872 and 1881

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Church Temporalities in *Ireland*, for the Year ended 31st March 1918 and *for the Period 31st March 1918*—continued.

Cr.

Total Payments from 26th July 1869 to 31st March 1918. £ s. d.	EXPENDITURE.†	Payments, 1st April 1917 to 31st March 1918. £ s. d.
12,630,311 9 2	Brought forward	472 13 1
4,523 2 4	*By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c.*	—
289,323 10 10	*By Building Charges* [24, 50, 66, and 5 (1872)]	—
02,430 19 6	*By Expenditure under 48th Section of "The Irish Church Act, 1869."—For Building and enlarging Churches*	—
	By Expenditure under 49th Section of "The Irish Church Act, 1869":—	
70,318 4 6	*For Repair of Churches*	—
64,989 4 5	*For Church Requisites, Salaries of Clerks, Sextons, &c.*	—
47,910 10 7	*By Stipends and other Payments for which the Ecclesiastical Commissioners were liable* [11]	—
1,010 8 6	*By Superannuation Allowances (granted prior to 27th July 1869)* [11]	—
4,052 17 7	*By Refund to Purchasers of Tithe Rentcharge in respect of Poor Rate* [7 (1872)]	—
313,638 1 8	*By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission)* [5 and 6]	—
18,008 18 2	By Audit of Accounts (Cost of Audit) [37]	225 0 0
470,467 5 3	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and management of the Church Property [4 (1881)]	6,120 9 1
55,409 19 0	*By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3)* [44]	—
15,353 5 3	By Superannuation Allowances.—(Irish Church Temporalities Commission) Act, 54 & 55 Vict. c. 48, s. 28	1,690 1 2
637 10 8	*By ditto. Irish Land Act*, 1903, *s.* 86 (5)	—
16,686 9 6	*By Charges on Loans.—Stamp Duty on Debentures* [59 to 61]	—
10,333 10 5	*By ditto. Bankers' Commission on Remittances*	—
28,974 15 6	By Stamp Duty on Merging Orders, &c. [7 and 10 (1872)]	0 7 0
1,262 5 7	*By Deposit Account.—Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 114)* [11]	—
100 12 0	*By Glebe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV. c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)*	—
3,023 1 9	*By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20)*	—
11,537 17 7	*By Primate Boulter's and other Trust Funds* [29]	—
640 5 0	*By Chapels of Ease.—Repair Fund* [70]	—
	Irish Church Act, 1869 (32 & 33 *Vict. c.* 42).	
	By the Commissioners for the Reduction of the National Debt:—	
3,899,380 0 7	*For Principal of Church Loan repaid* { *by Annuity*	—
5,100,619 19 5	*For Principal of Church Loan repaid* { *by other Repayment*	—
4,346,491 18 0	*For Interest on Church Loan*	—
	Intermediate Education (Ireland) Act, 1878 (41 & 42 *Vict. c.* 66, *s.* 8).	
	By Commissioners for the Reduction of the National Debt:—	
1,000,000 0 0	*For Principal Paid off*	—
962,028 19 1	*For Interest of Debentures*	—
	National School Teachers (Ireland) Act, 1879 (42 & 43 *Vict. c.* 74, *s.* 3).	
1,482,000 0 0	By Commissioners for the Reduction of the National Debt.—For interest	39,000 0 0
30,891,459 11 10	Carried forward	47,508 10 4

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881.

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ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of *from 26th July 1869 to*

Dr.

Total Receipts from 26th July 1869 to 31st March 1918.	RECEIPTS.	Receipts, 1st April 1917 to 31st March 1918.
£ s. d.		£ s. d.
29,004,771 19 8	Brought forward	288,034 9 1
	IRISH CHURCH ACT, 1869 (32 & 33 *VICT. c.* 42).	
9,000,000 0 0	*To the Commissioners for the Reduction of the National Debt:— For Advances for the purposes of the Irish Church Act,* 1869	—
	RELIEF OF DISTRESS (IRELAND) ACTS (43 *VICT. c.* 4, *AND* 43 & 44 *VICT. c.* 14).	
1,271,500 0 0	*To the Commissioners for the Reduction of the National Debt:— For advances made by them*	—
	To the Commissioners of Public Works in Ireland:—	
1,200,456 18 5	For Advances repaid by them	10,484 12 0
187,780 6 5	For Interest of Advances	41 12 7
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 *VICT. c.* 47).	
950,000 0 0	*To the Commissioners for the Reduction of the National Debt:— For Loans under the Public Works Loan Act*, 1882, *s.* 6	—
827 9 10	*For Loans for repayment of Principal unissued*	—
	To the Irish Land Commission Account:—	
25,830 9 4	For transfer of Advances Repaid under the 16th Section — Principal	937 4 0
18,361 18 10	For transfer of Advances Repaid under the 16th Section — Interest	44 15 11
8,497 1 7	*Refund of Unexpended Balance*	—
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 *VICT. c.* 24), *AND POOR RELIEF (IRELAND) ACT*, 1886 (49 *VICT. c.* 17).	
30,362 15 0	*To the Commissioners for the Reduction of the National Debt:— For Loans to provide for payments to the Commissioners of Public Works, as* per contra	—
105 0 0	*To the Commissioners of Public Works for repayment of balance of Principal unissued*	—
41,698,493 18 8	Carried forward	299,542 13 7

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Church Temporalities in *Ireland*, for the Year ended 31st March 1918 and *for the Period 31st March 1918*—continued.

Cr.

Total Payments from 26th July 1869 to 31st March 1918.	EXPENDITURE.	Payments, 1st April 1917 to 31st March 1918.
£ s. d.		£ s. d.
30,891,459 11 10	Brought forward	47,508 10 4
	ROYAL UNIVERSITY (IRELAND) ACT, 1881 (44 & 45 *VICT. c.* 52).	
560,000 0 0	*By Royal University of Ireland.—For Annuity*	—
	IRISH UNIVERSITIES ACT, 1908 (8 *EDWARD VII. c.* 38).	
85,000 0 0	By the National University of Ireland for Annuity	10,000 0 0
85,000 0 0	By the Queen's University of Belfast for Annuity	10,000 0 0
	RELIEF OF DISTRESS (IRELAND) ACTS (43 *VICT. c.* 4, *AND* 43 & 44 *VICT. c.* 14).	
	By the Commissioners for the Reduction of the National Debt:—	
1,271,500 0 0	*For Advances Repaid to them*	—
1,130,406 4 5	*For Interest on Advances*	—
	By the Commissioners of Public Works in Ireland:—	
1,269,932 15 7	*For Amount paid to them to be applied in making Advances and Grants*	—
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 *VICT. c.* 47).	
	By the Commissioners for the Reduction of the National Debt:—	
950,000 0 0	*For Loans repaid*	—
590,720 10 6	*For Interest of Loans*	—
	By the Irish Land Commission Account:—	
950,000 0 0	*For Amount transferred to provide for Advances*	—
	By Tithe Rentcharges repaid:—	
3,792 15 4	*For Amount of Tithe Rentcharges repaid in respect of Arrears of Rent remitted in pursuance of the Act* (*s.* 17)	—
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 *VICT. c.* 24), *AND POOR RELIEF (IRELAND) ACT*, 1886 (49 *VICT. c.* 17).	
	By the Commissioners for the Reduction of the National Debt:—	
30,362 15 0	*For Loans repaid*	—
5,821 19 2	*For Interest of Loans*	—
	By the Commissioners of Public Works:—	
30,362 15 0	*For sums paid to them to enable them to make Grants towards providing for the Administration of relief for the destitute poor*	—
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 *VICT. c.* 26).	
	By the Commissioners for the Reduction of the National Debt:—	
250,000 0 0	*For Loans repaid*	—
48,124 5 3	*For Interest of Loans*	—
	By the Commissioners of Public Works:—	
250,000 0 0	*For sums to be applied as a Sea Fisheries Fund*	—
	POOR RELIEF (IRELAND) ACT, 1886—*PIERS AND ROADS COMMISSION*—(49 *VICT. c.* 17).	
	By the Commissioners for the Reduction of the National Debt:—	
20,000 0 0	*For Loans repaid*	—
3,850 2 8	*For Interest of Loans*	—
	By the Commissioners of Public Works:—	
20,000 0 0	*For sums paid to them on behalf of the Piers and Roads Commission* (*s.* 10)	—
38,446,333 14 9	Carried forward	67,508 10 4

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ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of *from 26th July 1869 to*

Dr.

Total Receipts from 26th July 1869 to 31st March 1918.	RECEIPTS.	Receipts, 1st April 1917 to 31st March 1918.
£ s. d.		£ s. d.
41,698,493 18 8	Brought forward	299,542 13 7
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 *VICT., c.* 26).	
	To the Commissioners for the Reduction of the National Debt:—	
250,000 0 0	*For Loans to provide for payments to the Commissioners of Public Works, as* per contra	—
	POOR RELIEF (IRELAND) ACT, 1886.—*PIERS AND ROADS COMMISSION.*—(49 *VICT. c.* 17).	
	To the Commissioners for the Reduction of the National Debt:—	
20,000 0 0	*For Loans to provide for payments to the Commissioners of Public Works, as* per contra (*s.* 11)	—
121,863 15 7	To Miscellaneous Receipts	31 14 2
456,548 6 6	To Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 5):—Schedules A. and C.	32,968 9 1
2,907 9 3	*Schedule E.*	—
295,088 5 5	*To Securities Sold:—Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict., c. 48)*	—
774,934 18 10	*Other Sales of Stock*	—
43,619,836 14 3	£.	332,542 16 10

R. Lewis, Accountant.
The Irish Land Commission,
24th July 1918.

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Church Temporalities in *Ireland*, for the Year ended 31st March 1918, and *for the Period 31st March 1918*—continued.

Total Payments from 26th July 1869 to 31st March 1918. £ s. d.	EXPENDITURE.†	Payments, 1st April 1917 to 31st March 1918. £ s. d.
		Cr.
38,446,333 14 9	Brought forward	67,508 10 4
	Seed Potatoes Supply Act, 1890 (54 *Vict. c.* 1, *ss.* 3 *and* 5).	
	By Commissioners of Public Works:—	
16,559 15 7	*For Interest on Loans to Boards of Guardians*	—
1,004 3 11	*For Abatements on Cash Sales*	—
	Purchase of Land (Ireland) Act, 1891 (54 & 55 *Vict. c.* 48, *s.* 35).	
	By Congested Districts Board:—	
764,363 9 3	For Interest	20,625 0 0
82,787 3 11	*Deduction for Annuities on Advances*	—
	Irish Land Act, 1903, *s.* 72 (2).	
	By Congested Districts Board:—	
241,989 0 3	For Deductions for Annuities on Advances	20,625 0 0
	Seed Potatoes Supply Act, 1895 (58 *Vict. c.* 2).	
	By Commissioners of Public Works:—	
3,499 7 9	*For Interest on Loans to Boards of Guardians*	—
238 15 6	*Abatements on Cash Sales*	—
	Seed Potatoes Supply Act, 1898 (62 *Vict. c.* 50).	
	By Commissioners of Public Works:—	
3,881 1 8	*For Interest on Loans to Boards of Guardians*	—
627 4 9	*Abatements on Cash Sales*	—
	By Local Government Board:—	
261 12 3	*Abatements on Cash Sales*	—
	Agricultural and Technical Instruction (Ireland) Act, 1899 (62 & 63 *Vict. c.* 50, *s.* 15 (*b*)).	
1,260,000 0 0	By Department of Agriculture and Technical Instruction for annual sum revisable at expiration of 80 years from 1st April 1900	70,000 0 0
32,551 16 5	By Miscellaneous Payments	40 6 10
	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40) [29]	
528,200 15 1	Schedules A. and C. [70]	28,010 8 1
2,907 9 3	*Schedule E.*	—
	By Securities purchased:—	
394,089 11 4	*Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, Vide "Sales and Redemptions"*	—
24,597 2 9	*Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts*	—
1,790,872 18 6	By other purchases of Stock	100,612 0 3
	By Balance—	
25,121 11 4	On 31st March 1918	25,121 11 4
43,619,836 14 3		332,542 16 10

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881.

STOCK BALANCES on the 31st March 1918:

	£ s. d.
Guaranteed Land Stock	6,044 9 10
Guaranteed 2¾ per cent. Stock	1,074,103 2 1
Guaranteed 3 per cent. Stock	333,785 10 9
War Loan 5 per cent. (1929–47)	435,867 14 6
5 per cent. Registered National War Bonds (1924)	75,000 0 0

J. O. Wylie,
Gerald FitzGerald, } Irish Land Commissioners.
Fredk. S. Wrench,

I certify that this Account has been examined under my directions and is correct.

H. J. Gibson,
Comptroller and Auditor General.

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II.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—In the Year ended 31st March 1918.

NATURE OF PROPERTY SOLD OR REDEEMED.	£ s. d.	Nominal Capital Value of Charges converted into Annuities, &c. £ s. d.	Purchase Money (*vide* Account, pp. 2 & 4). £ s. d.
Tithe rent-charge - - - - - - - - (Annual rent)	1,633 1 8	—	33,730 17 8
Lands, &c.:			
Perpetuity rents - - - - - - - - (Annual rent)	814 11 10	—	16,546 0 9
Renewable Leaseholds, yearly and other tenures - (Annual rent)	5 0 0	—	202 9 0
Mortgage moneys, landed property - - - - - - - - - - -		—	2,323 0 10
Mortgage moneys, converted leaseholds - - - - - - - - - -		—	4,304 14 5
Tithe annuities - - - - - - - - - - - - - - -		—	4,852 0 9
Land annuities - - - - - - - - - - - - - - -		—	3,016 8 8
Rights to Mines and Quarries - - - - - - - - - - - -		—	—
Total - - - £		—	64,975 12 1

(2.)—For the Period from 26th July 1869 to 31st March 1918.

NATURE OF PROPERTY SOLD OR REDEEMED.	Annual Rent. £ s. d.	PURCHASE MONEY.* Cash and Stock (*vide* Account, pp. 2 & 4). £ s. d.
Tithe rent-charge - - - - - - - - - - - - - -	309,484 4 1	2,164,397 18 3
Lands, &c.:		
Perpetuity rents - - - - - - - - - - - - - -	91,801 12 3	1,523,292 7 1†
Renewable Leaseholds, yearly and other tenures - - - - - - -	105,778 13 7	1,253,690 10 3
Rights to mines and quarries - - - - - - - - - - - -	- - -	3,399 4 6
Ecclesiastical residences and lands - - - - - - - - - - -	- - -	694,973 1 10
Conversion of renewable leaseholds into perpetuities - - - - - - - - - -	- - -	137,432 14 0
Mortgage moneys, landed property - - - - - - - - - - -	- - -	220,811 19 11
Mortgage moneys, converted leaseholds - - - - - - - - - -	- - -	190,495 0 5
Tithe annuities - - - - - - - - - - - - - - -	- - -	1,402,642 13 4
Land annuities - - - - - - - - - - - - - - -	- - -	366,591 19 10
Total - - - £		7,957,727 9 5

* Only a portion of the Purchase Money in respect of Annual Rent was received in Cash and Stock, the remainder being repayable by means of terminable annuities.

† Excludes 162*l.*, Guarantee Deposit retained in estate of R. H. Shine and allocated as part purchase money of a perpetuity rent.

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III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1918.

TITHE RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT	Arrears due 1st April 1917.	Rental for Year ended 31st March 1918.	TOTAL.	Received within the Year (p. 2).	Remitted or Written off.*	Arrears due 31st March 1918.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Permanent Church Revenue:						
Tithe rent-charge	7,687 14 11	55,635 18 8	63,323 13 7	58,225 1 0	252 12 2	6,845 0 5
Lands, perpetuity rents	5,808 18 5	18,004 15 3	23,813 13 8	17,334 8 0	- -	6,479 5 8
Lands, renewable leaseholds and other tenures	215 18 0	429 6 0	645 4 0	425 17 4	- -	219 6 8
Mortgages, landed property, interest	919 0 4	5,350 3 7	6,269 3 11	5,469 1 7	- -	800 2 4
Mortgages, converted leaseholds, interest	288 9 10	2,311 0 0	2,599 9 10	2,248 8 9	- -	351 3 1
Terminable Church Revenue:						
Tithe annuities	618 12 4	54,663 2 3	55,281 14 7	54,531 0 9	2 1 8	748 12 2
Land annuities	4,362 13 4	17,014 1 9	21,376 15 1	17,560 17 1	- -	3,815 18 0
TOTALS £	19,901 7 2	153,408 7 8	173,309 14 8	153,795 12 6	254 13 10	19,259 8 4

Particulars concerning amount remitted or written off:—

	£ s. d.
*Excess charge arising out of the variation of Tithe Rent-charge under Section 3, Tithe Rent-charge Act, 1900	230 4 4
*Irrecoverable:	
Tithe Rent-charge	22 7 10
Tithe Annuity	2 1 8

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent-charge, mortgages and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1918.

29th July 1918.

H. G. Cuthbert,
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE AND ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balances Outstanding, 1st April 1917.	Paid off in the Year 1917-1918.	Balances Outstanding, 31st March 1918.
	£	£	£
The Commissioners for the Reduction of the National Debt:— National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74).	1,300,000	—	1,300,000
Irish Universities Act, 1908, 8 *Edw. VII.*, c. 38:—			
The National University of Ireland	*	—	—
The "Queen's" University of Belfast	*	—	—
The Congested Districts Board:— Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48)	1,500,000	—	1,500,000
Department of Agriculture and Technical Instruction:— Agriculture and Technical Instruction (Ireland) Act, 1899 (62 & 63 Vict. c. 50).	†	—	—
TOTALS £	2,800,000	—	2,800,000

* The liability under the Act 44 & 45 Vict. c. 52, in the form of an Annuity of 20,000*l.*, which was formerly paid to the late Royal University of Ireland, is now payable in equal moieties to these Universities. The capital liability is estimated at 600,000*l.* (*vide* Parliamentary Paper, No. 158, 1882).

† The liability under the Act 62 & 63 Vict. c. 50, is in the form of an Annuity of 70,000*l.*

NOTE.—No further liabilities were created in 1917–1918.

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V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

	£	s.	d.	£	s.	d.
Amount advanced				1,269,932	15	7
Less,—Free Grants made in 1881–1882				19,069	3	–
				1,250,863	12	7
Less,—Repayments by Board of Works to 31st March 1917	1,189,972	6	5			
Repayments in the Year 1917–1918 (p. 6)	10,484	12	0			
				1,200,456	18	5
				50,406	14	2
Less,—Principal written off to 31st March 1917	29,622	14	4			
„ Principal written off in the Year 1917–1918	9	6	0			
				29,632	0	4
† BALANCE outstanding against the Commissioners of Public Works on 31st March 1918				£ 20,774	13	10

† This balance includes sums amounting to 7,680*l.* 5*s.* 1*d.*, which are regarded as irrecoverable.

VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

ACCOUNT of MONEYS advanced under Section 16 of the Act, and repayable to the CHURCH TEMPORALITIES FUND.

	£	s.	d.	£	s.	d.
Amount advanced				27,010	2	11
Less—Repayments of Principal to 31st March 1917	24,893	5	4			
Repayments in the Year 1917–1918 (page 6)	937	4	0			
				25,830	9	4
				1,179	13	7
Less,—Principal written off				509	7	11
Balance on 31st March 1918				£ 670	5	8

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 11).

1. The arrears on the Collection Rentals, on 31st March 1918, amounted to 19,259*l.* 8*s.* 4*d.*, being 11·1 per cent. of the total sum receivable in the year, as compared with 19,901*l.* 7*s.* 2*d.*, or 10·6 per cent., on 31st March 1917.

Relief of Distress (*Ireland*) *Acts*, 1880 (page 12).

2. The balance outstanding on 31st March 1918 on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 20,774*l.* 13*s.* 10*d.*, of which 7,680*l.* 5*s.* 1*d.* is stated to be regarded as irrecoverable. The arrears on these loans on 31st March 1918 amounted to 6,397*l.* 18*s.* 8*d.* (viz.: Principal 6,028*l.* 17*s.* 4*d.* and Interest 369*l.* 1*s.* 4*d.*).

H. J. Gibson,
Comptroller and Auditor General.

Exchequer and Audit Department,
23 October 1918.

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